IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.133 OF 2002

The Commissioner of Income tax,
Bombay city VI, Bombay .. Applicant.

V/s.

Heatly & Greshan (India)Ltd. .. Respondent.

Mr.A.M. Kotangale for the applicant.

Mr.K. Gopal for the respondent.

CORAM : DR.S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.

DATED : 16TH JANUARY, 2007.

P.C. :

1. Heard the learned counsel for the applicant and the learned counsel for the respondent.

2. Rule. Rule made returnable forthwith.

3. By this application, the applicant is seeking to raise following question of law :

> Whether on the facts and in the circumstances of the case, the Tribunal was right in law in holding that the disallowance under Rule 6D should be computed on a per person basis and not on 'per trip basis' ?

4. Both the learned counsel for the petitioner and the respondent categorically state that in view of the decision in Commissioner of Income Tax V/s.

Arrow India Limited {229 ITR 325}, the above question of law requires to be referred to this Court for consideration.

5. The application is allowed.

6. The Tribunal is directed to send statement of case to this Court for consideration as expeditiously as possible.

(DR.S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)